OBLON
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MCCLELLAND
MAIER
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NEUSTADT

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ATTORNEYS AT LAW

Docket No.: 264232US0PCT

COMMISSIONER FOR PATENTS ALEXANDRIA, VIRGINIA 22313

RE: Application Serial No.: 10/519,677

Applicants: Akira YANAGAWA

Filing Date: January 7, 2005

For: COMPOSITION FOR NASAL ABSORPTION

Group Art Unit: 1616

Examiner: J. H. ALSTRUM ACEVEDO

SIR:

Attached hereto for filing are the following papers:

Amendment and Request for Reconsideration - 5 pgs.

Our online credit card payment in the amount of \$0.00 is being made covering any required fees. In the event any variance exists between the amount enclosed and the Patent Office charges for filing the above-noted documents, including any fees required under 37 C.F.R 1.136 for any necessary Extension of Time to make the filing of the attached documents timely, please charge or credit the difference to our Deposit Account No. 15-0030. Further, if these papers are not considered timely filed, then a petition is hereby made under 37 C.F.R. 1.136 for the necessary extension of time.

Respectfully submitted,

OBLON, SPIVAK, McCLELLAND, MAIER & NEUSTADT, P.C.

Norman F. Oblon

Charles J/Andres Jr., Ph.D.

Registration No. 57,537

Customer Number

22850

(703) 413-3000 (phone) (703) 413-2220 (fax)